G. R. S. IX-5]

Previous references.

vmd 12 of 95
Sb 1-13

Later references.

1895-6
~~191~~
(Municipal

p68

File No. 12 of 95

Serial Nos. 14-47

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 14-47

~~Part~~ B for March, 06

SUBJECT.

Taxation of Government Buildings occupied as private quarters.

Indexed

W D 88—GPB 50,000—24-7-16

Memo

With reference to the Assistant Secty's direction to office ~~to make~~ down on the linked memo to note down the definition of free quarters it is submitted that, for the purpose the original papers and orders, if any, that clarifies the system of granting such quarters to officers in the State were called for both from the Genl and P.W.D Records. The reply from the former was that no references could be traced unless their nos & dates were quoted. The office failing to get a reply from the ~~former~~ latter by informal requisitions, a formal requisition addressed to the Asstt Secty P.W.D and signed by the Asstt Secty Genl Dept was sent on the 6th instt. no reply has been received yet

Submitted

having some such original papers or ~~its~~ orders. The office begs to express its inability to define the terms in any wise other than what is understood in common parlance.

Submitted, therefore, for orders as to whether the P.W.D Records may be reminded by a second formal requisition. a draft reminder is submitted

HH
17.7.01

The requisition had twice been returned by the P.W.D with the remark that the file submitted to Dewan on 31-7-07 is not yet returned.

Submitted for orders as to whether the file may be called for from the Dewan's Quarters.

HH
18-9-01

Note.

Chief Engineer's letter

No. 3363 dated the 22nd ~~Sept~~ June 19 —

No 1 flag B

The buildings referred to in the list received with the above are Government buildings used as private residences and as such are liable to ~~to~~ all the rates leviable under the Municipal Regulation

2 Section 65 of the Regulations provides for exemption only in the case of buildings and land exclusively used for Military purposes buildings ordinarily used as places of public worship, and public Government offices and buildings set apart for personal occupation

of His Highness the Maharaj of Mysore".

Submitted for orders as to whether the bill may be sanctioned and the Comptroller authorized to admit the charge.

In the statement received from the Chief Engr there is a note in pencil to the effect that all kutcha buildings included in the statement are exempt from taxation under para 2 of Govt Proc No 8844-89 of 2-3100-95 of 1-2 98 Amt para 4 of the same order excludes Bangalore and Mysore Cities from the operation of the order, the buildings cannot enjoy exemption and are liable to be taxed under the Municipal Regulations and enactments

Dy 26/6/0

Subd to Secty for orders.

Dy 1/7/1907

Is there any order giving the Ch Judge, free quarters?

4/7 There is no such order

Spare Copy sub2
Dl no A. Flag A

6 Under S.O. No. 8844-89
E.7100-95-
d. 1 Feb 1898, all these buildings except the Chief Judges and perhaps another would be exempt. But the Regulation now applicable to Bangalore S. 65 is less wide. It exempts only buildings used as offices. I believe the tax on all these houses has to be paid.

23/7/1901

To the 3rd Councillor.

23/7/01
(119)

7 The order in question was not published in the Gazette of Bangalore City. Any arrangement which may be made in connection with the Court House to [illegible]

Grant to Lessee
Lighting & Water
Rates?

27/7

The All the buildings
liable to pay house-
tax are liable to
lighting + water
taxes also. (S8. 210
– Reg.ns 70 of 1894 – & 65 of
the Mil.y Regns.).

2/8/1901

Office
Please let me know
order in this point
29/7

Regulations print

Rec'd 5440
3/8/01.
159)

Yes. My standard-
in which the
charges rates &
and which the
agreement by the
Lessee has not-
been there. Yes
he is in possession
has done in Bungalows
under it - the
agreement make the
own arrangement.
11/8

III Councillors' query
7 11/8/01 on office note.
Asks on L 2334 in regard
the taxes payable on
certain Court buildings.

"Petty doubt is whether
the house tax includes
the above rates (lighting
water taxes), (2) if not
whether the occupant
of the house has not
pay them. If no
water is supplied (as is
done in Bungalows) would
not the occupant make
his own arrangement"

10 Memo in reply to
the marginally noted query
of the III Councillors

(1) The House tax does not
include Lighting and water
taxes, which are levied
at different rates under
sees 196 and 199 respectively
of the Municipal Regulations

(2) The sections relating
to these latter two taxes
allow no exemption whatever
in favor of any individuals
or occupiers of any premises.
Recently an enquiry has
been made by the City
municipal Commission as
to whether the Station buildings
in the Cantonment Railway Station are
allowed exemption from
water tax and if so under
what provision of the Municipal
Law. On receipt of reply
from the President C & M Station

Coast station,
case was being heard
past 2 years, well
known.

submitted Aug 17

What is the definition
of free quarters? Please find
out & note below. DM
24/8/1911

A S H
Aug 24/8/01
memo put up
17/9

From the only
Refcco available in the
Records of the L.J.W the
information called for
the Asst Secy cannot be
had.

Submitted Aug 31.

to Secty for orders as to
Whether the Chief Engr. in
Secretary D.P.W may be
asked to give the exact
of the words "Free Quarters" &
Whether ~~they should~~ Govt
are bound to pay Lighting &
heating thereof

DM
5/11/1907

Memo contd-

6 The Chief Engineer having been accordingly requested in this office No. 11078 2-7-100-95 dt 4th January 1902 to state whether the term "free quarters" includes provision of water & light- which makes Govt liable to pay taxes on the same to the Municty in addition to house tax and to ascertain, if necessary, & report the practice obtaining in Madras or Bombay in such matters, states that the question whether Govt is to pay water & lighting taxes for such buildings is one to be decided by Govt itself, and forwards copies of replies to his references to the Madras & Bombay Municties from which the following facts are gathered-

(1) In Madras the House, water & Lighting taxes in respect of Govt buildings occupied by Govt officials as free quarters are collected from Govt as owners -

(2) In Bombay 9/10 of the Amount payable by an ordinary owner of buildings or lands in assessment is paid by Govt for all Govt buildings, that -

(Sl 3) Flag C

Letter No 1033 & 21 2 02

~~Hitherto~~ no tax is charged on buildings exclusively occupied for public worship or for charitable purposes; in respect of Govt. Bungalows occupied by Govt. Servants in their official capacity, Govt. pay in advance water tax with a cess reduction for probable vacancies and a special Halalkhori L.-c. (Scavenging) and subsequently recover from the occupants; water supplied to Govt. for Govt. properties is charged at rates fixed annually.

† Educational institutions which are not maintained for the benefit of the teachers are exempted from taxation, and quarters occupied by the members of the teaching staff are also exempted from the taxation if the occupation is strictly auxiliary to the performance of the duties imposed on them † facilitates the performance of the duties.

Submitted for orders.

Secretary.

4/3/02

13/3/1902

* If, as stated by the

Chief Engineer, the case
is to be decided as
one of first impression,
I should suggest that
~~water tax should be
paid by the occupier,
who may if he applies
for get private ser-
vice taps laid without
further charge as at
present in vogue in
Bangalore~~
the practice in Madras
should be followed if
these taxes are levied
as a general impost.
If however water tax
gives a right to have
private taps in the
house, it should be
borne by the occupier.

[illegible]

[illegible]

143

Draft letter to the Joint Secretary

Resident requesting him to inform the
of the practice prevailing in the C & M Station
regarding the payment of Municipal taxes
on free quarters is submitted

The file relating to the Municipal
taxation of Railway buildings was, after
continued search by Mr Sivagna Mudaliar
found, it is said, among the old S.W.C Records
and sent to this branch on the 25th inst. It
is also submitted herewith as linked file with
the Residency letter requiring a reply in
regard to the lighting tax paid to the Banga
lore City Municipality by the Madras Rys Co.

Submitted to Secretary.

The 3rd Councillor's order
expressing a desire to ascertain the
practice obtaining in the Civil & M. Station
is dated 18th March 1902. As it was
understood that this information could
be found in the file relating to the
taxation of Railway buildings, ~~the~~

the next day, viz 19th March 1902
a requisition was sent to the Manager.
Sivagnanam Modaliar, who, the General
Records said, had the papers. Ever since
Sivagnanam Modaliar was saying that the
papers were in the D.H.O and that he
would pick them up & give them. After
repeated demands, Sivagnanam Modaliar
gave the files on the 25th Instant
at 6.5 PM. Hence the delay. The file
which requires orders fixes however no
information on the point & a draft is
therefore called for appl.

JJB 28/4/03 A reference to the Residency does not seem necessary; ~~it may be ruled that in such cases the occupant should pay the lighting and water taxes for the special services rendered~~ ~~Draft submitted for approval~~.

The Municipality levies the taxes on all dwelling houses for the services rendered to the public generally. Lighting and water taxes are leviable under the Municipal Regulations in the same way as house tax

Received
Accepted
III Jn 1902

It may therefore be ruled that in the case of Govt buildings used as private residences the Govt should pay the house, lighting and water taxes as owner of such buildings in accordance with the practice obtaining at Madras.

Draft submitted for approval

To

The Dewan
through the
2nd Councillor

Hon -
- ble

I. B 717
2-5-03
camp cauty.

I quite agree - these buildings cannot be exempted from the payment of municipal taxes - In other words the municipality cannot be required to forego its revenue - The question then is who should The taxes - Under the covenant - clauses, I do not think the occupants should be required to pay - Govt therefore must meet the demand - This does not of course apply to water rate for water used in excess of the quantity allowed & which the occupants must pay - by Govt as usual

Rooo3-3 5 03
-1003-

2/5/03

Orders were duly issued observing that all Government buildings used as private residences are liable to municipal taxes irrespective of any distinction whatever and that Government must pay the taxes as owner of such building, and requesting the Comptroller to point out the source in the Civil Budget from which the amount of such assessment (Rs 829-1-6) for the year 1900-01 could be met. (vide G.O. No. 1933-6 / L.Z. 100-95 dt 15.5.03)

With reference to that order the Comptroller states that under Art: 1054 P.W.D Code Vol: I the charges in question will have to be borne by the P.W. Deptt as part of the Cost of maintenance of such buildings, and requests that the Chief Engineer may be addressed to make arrangements for the payment of such charges. (Letter No. 6799/129 dt 29 Lib mailed for Orders. P.

Dy 17/6/03

Submitted to Secty with draft,

JD

18/6/03

OFFICE OF THE DEWAN OF MYSORE

REVENUE AND GENERAL, DEPARTMENTS

Short Office Note.

Flag A

Subject Letter no. 341 dated the 31st October from the President of the Chitaldrug Town Municipal Board, re the levy of the Municipal House Tax from occupants of Government buildings

Note

In the above letter, the President of the Chitaldrug Municipality requests that orders may be issued to the Inspector General of Education to recover from Mr. Arbuthnott, Head Master of the Government High School, a sum of Rs 57. being the House tax for 1901-02 due on the ~~building occupied~~ Government building occupied by him.

2. The building in question is in Kelagote which was brought within the municipal limits of Chitaldrug with effect from the 1st July 1901 under order no 2612-1/1 dated 12th August 1901.

Municipal house tax is demanded for the first time.

3. The Rule applicable to these cases in Minor Municipalities is this - that where the occupant of a Government building is entitled to a free residence as part of his emoluments, the municipal tax must be paid by the owner ie the Government, and that where a rent is actually charged for occupation, the tax should be recovered by deduction from the rent payable to Government (Please see G. P. No $\frac{8044-89}{87\ 100-95}$ dt 1-2-1898)

vide No 19 B

4. Mr Archbishop relying on this order declines to pay the Municipal tax demanded of him The fact is that the Head Masters of High Schools do not pay a rent for the Government buildings they occupy as that. Mr Archbishop accordingly thinks that he is entitled to free quarters But the Inspector General of Education state in his letter No $\frac{2520}{597}$ dated the 23rd ult

Corresp No 4 Slip B

1902 that "it is only as a matter of grace that Head Masters are accommodated in Government houses" It is therefore submitted that, as Arbuthnott, not being entitled to "free quarters as part of his emoluments", the Municipal house tax for the Government building he occupies is properly payable by him.

Submitted for orders

M/J 7.5.1.10.

5 Call for a list from the Inspector General, of the Head Masters who are given free quarters & how the Municipal tax is paid in each case.

JG

3/12/1902

Despatch Mail 4/12

6 A list of Principals and Head Masters of Colleges and High Schools having free quarters was accordingly called for from the Inspector Genl of Education who states, in reply, in his letter no 5202 dated the 10th December 1902 that the Principal of the Maharaja's College and the Head Masters of the High Schools at Chenioga, Tumkur, Kolar, Baldung and Hassan and Chikmagalur

Docket no 4677 of 1/12 A.G.O.

175

are given free quarters and that the Head Masters of High Schools at Chennapatna and Chikballapur are given a house rent of Rs 10/- a month. He further adds that, as it is stated in his G.P. no 8814-89 dated the 10th Feby 1890 that the Mohatarfa tax (7 00-95) is levied chiefly for purposes of conservancy it is only fair that occupants of the free quarters should themselves pay the Mohatarfa house tax and that the said tax has never been paid up to date by the Education department for free quarters of Heads of Colleges and High Schools.

7. Submitted for orders. It is not clear from the Inspector General's letter whether any or all of the Heads of Colleges and High Schools are entitled to a free residence as part of his emoluments. A draft calling for this information is submitted.

Dy. 12/12/02 — JB 23/12/1902

In reply to the above draft, the Inspector General of Education states that all the Government servants drawing

E no 6699/280. 1.03

in para 6 above are entitled to free quarters inasmuch as they are given free residential quarters by virtue of their office".

It is respectfully submitted that if the Inspector General's view is correct, the Govt. as owner will have to pay the municipal demand (Rs 5/-) referred to in para 1 of the memo.

Dr 9/2/03 Submitted for orders.

9/2/03

But do the other Presidency Port Masters pay house tax or not? If so, by who is it paid - the occupant or owner; ascertain & report.

25/-

The above enquiry was duly made in docket No. 13501 dated the 9th March '03. L7 100-95

From the several replies received it will be seen that

on the Government buildings occupied by the Head Masters at Hassan, Chik Nagalur and Shimoga as well as the Principal of the College at Mysore and that the same is being paid to the Municipality & by Government in the P.W. Department. The President of the Municipalities in the Tumkur district states that no Municipal House tax is recovered from 1896-97 on the Govt buildings occupied by the Head Masters of the High School, as it is made free quarters of that officer. The President of the Kolar Municipal Board reports that as the building was finished only last year it has been brought on the panchamdy of this year and that the tax fixed thereon viz Rs 20- per annum will have to be recovered from the Head Masters under this Co's order no 34 dated 6th July 1876

Ex D 22.4.'03

G.O 17.6.'03

34.00
Gl 35

D

In regard to the Govt buildings used as private residences in the cities of Bangalore and Mysore Government have observed the

all such buildings are liable to Municipal taxes irrespective of any distinction whatever and that Govt must pay the taxes as owners of such buildings. (Vide G.P. no 1933-6 & 15th May '03 / 7800-95)

Submitted for orders as to whether an order consistently with the above orders may be issued in the present case and the Municipal taxes payable on buildings at Chetal Dang as well as Jamkhan be ordered to be paid by Govt in the P.W.D.

Draft duly for approval of these orders

Dy 3/7/03

6/7/03

15/7/03

To the Director,
through the 2nd. Councillor

The order of 15th May/03 has decided the question - I agree to the order proposed -

16/7/03

15/7

11494/1673

Office Note.

Dewan of Mysore.

File No. (if any)

Directions.

No., date and purport of receipts to be entered in red, and office note in black ink in order of dates.—To be written only on one side, and inside the line of margin.

Branch Local Boards

Subject Letter no 56 dated the 18th November 1903 from the Palace Controller, in regard to the adjustment of the House and water taxes due on the Govt buildings occupied by Mr Agha Jan, Mr Maconochie and Doctor Mc Ganna.

Under G. O. no H 1933-6 & L.T. 100-95 dtd the 15th May '03 all Government buildings used as private residence are liable to Municipal taxes, irrespective of any distinction whatever, and the Government pay all such taxes as owners of such buildings.

2. With reference to the marginally noted 3 buildings, the Examiner of P. M. Accounts is said to

No Telegraph office at Mysore occupied by Mr Agha Jan.
Tutor's quarters - by Mr Maconochie.
I. G. of Education's quarters by Dr Mc Ganna.

to have taken objection to the P. W. Department levying the Municipal taxes for 1901-02 & 1902-03 amounting to rupees 187-8-0, on the ground that they were occupied by the Palace depart. free of rent and that therefore the charge should be borne by that department.

it does not tally the details for ed.

2. The Palace Controller has addressed the Govt requesting early orders in the matter, as the houses are occupied by Government officers & the tax is payable from State funds.

Submitted

Sd/- J. 30/11/03

~~Etc~~ The pay of Mr. Machonochie Hol: McQueen is debited to the Civil & Medical Budgets respectively While that of Mr. Ajapa jun is partly debited to General administration & partly to the Palace - Mrs Veiel &c, the Govt in the Public Works Dept.

Should pay the tusc and not the Palace as observed by the Examiner P. W. Accounts. Please see Copy of the Mysore Division Executive Engineer letter to the Palace Controller, No 1043 of 3rd November 1903.

Submitted herein draft for approval or other orders.

Draft D 5/12/03

4/12/03

17/12

To the ...
through the 2nd. Councillor

I agree - All items are Govt officers & the Examiner objects to items untenable. The draft items to be all right. C

15-12-03

9/12 03

The Dewan of Mysore.

File No. (if any)

Directions.

No., date and purport of receipts to be entered in red, and office note in black ink in order of dates.—To be written only on one side, and inside the line of margin.

Office Note.

Branch Local Boards Branch

Subject Letter no. 123 dated 4th November '02 from the Principal of the Central College in regard the municipal tax levied on the College Hostel.

The Bangalore City Municipality having demanded the payment of Rs 259-3-4 on account of the House, Lighting and Water taxes ~~for~~ on the College Hostel for the two years 1901-02 & 1902 we took requested to be informed whether the Hostel, being practically a part of the Central College, should not be treated similarly in the matter of taxation. We lays before the Government orders the question whether, as it is decided

House tax = 72-0-0
Lighting = 14-6-5
Water = 43-3-3
Rs 129-9-8
for two years = 259-3-4

should pay the municipal taxes
it is ~~not~~ reasonable that
the allowance of water, which
that Institution is entitled to free
of charge, should not be very
much more than the rate allowed
to a mere private bungalow of the
same rental. The truth that
the rental of building, being only
Rs 120/- a month, is merely
nominal and more in the shape
of a small college fee from the
students than of a fair rental
equivalent estimated on the
cost of the buildings, and that
an institution like this requires
a readily larger quantity of water
for baths, cooking &c than would be
required in an ordinary private
bungalow of Rs 120/- rental. We
add that a demand of Rs 123/- for
excess of water was [illegible]

quarter ending 31st March 1902 was made on the 28th August '02 and paid by the Acting Principal from the Hostel Funds and that if the Hostel is charged at this rate every year the extra water charge alone would amount to close on Rs 500/- in addition to the House, Lighting and water taxes which is nearly Rs 130/-. He calculates the saving at the credit of the Hostel to end of September 1903 at Rs 2772-6-0 and the total cost to Govt at Rs 5465-5-0 The balance being very small compared with the demands on it, we took request that the Hostel may be treated like other institutions such as the College, Veterinary Hospital, jail &c. in the matter of municipal taxation

It is submitted that in G.P. Flag A No 1933-6/H dt 15th May 1903, Government have directed that all Government buildings used as private residences

are liable to Municipal Taxes Rates of any distinction whatever and that must pay the taxes as Owner of such buildings, the charge for excess water being borne by the occupants themselves.

Mg 12/11/03

18/11/03

3 A Students' Hostel attached to a College cannot be regarded as a private residence. It is an integral part of the ~~Institute~~ College and should I think be free from taxation. May an order be passed to this effect?

4 I agree with the Secretary. This is not a good land assessed as "Private residence". On the contrary it forms part of the College building. The fact that Lodgers & Boarders there are charged a small rent makes no difference. The claim advanced by the Board is therefore inadmissible. In the

need it is unnecessary to deal with the question of ~~the~~ extra water charge — C.

25/11/03

5

I may note that a most liberal conception is under contemplation and that the Board ought not to claim any payment ~~from~~ on account of Govt buildings not used as "Private residences" — C

0575

I am not sure that I can ascertain the practice in Mysore — & also in Madras, Poona & Bombay.

27.XI.03

14295
26/11/03

A. Fisher

Subsidiary.

7 As directed by the Dewan the Joint Asstt. Resident was requested to ascertain the practice prevailing at Madras, Poona & Bombay in regard to Municipal taxation of Students' Hostels. The Joint Assistt. Resident, while furnishing the information in respect of Madras, has intimated that similar information in respect of the other two cities will be furnished on receipt from the Government of Bombay. Any further reference from the Residency may therefore awaited?

Yes. JB 5/7/04

Yes B

mj 3/2/04

8 Now that it is nearly a month and a half since the receipt of the Joint Assistant Resident's letter draft reminder to him is submitted for approval or other orders.

JB 27/2/04

I don't think this reminder to the Resident is necessary KL 29/2/04

A.S.ch mj 2/3/04

Revenue Secretariat.

(To be written on one side only.)

Office Note—continued.

10 Please see the Dewan's (para 6 supra) requiring information on the subject in respect of Mysore and also of the Cities of Madras Bombay and Poona

11. The following information has accordingly been gathered :-

(1) At Mysore, neither the house-tax nor the water-tax is being levied on the Students Home attached to the Maharaja's College.

(2) At Madras, the Hostels are not exempt municipal taxation, but are liable to all the taxes leviable on buildings in the City, viz. House tax

2 101 Ds 15th Dec. 03

no 146 Ds 12th Jan. 04

d Revenue Secretariat.

(To be written on one side only.)

Office Note—continued.

dency Dep. 1103 of
4th March '02

taxes. (Vide Section 119 of the
3, In Bombay, Hindu
quarters attached to Colleges
are exempted from payment
of the General Tax, if the
housing of the students
part of the Scheme of educa
to be given, otherwise they
charged with the General Tax
In respect of quarters exempt-
ted from the General Tax
water tax by measurement is
charged quarterly in advance
at the rate of annas 4 per
1000 gallons; and water tax
4 per cent is charged on the
rateable valuation of the
quarters not exempted from
general tax. Halalkhor tax
levied at special rates
according to the exhibited

(vide Section 140 of the
Bombay City Mal Act.)

Revenue Secretariat.

be written on one side only.)

Office Note—continued.

service rendered on ab 3 per cent on value.

4) In Poona, there is one Hostel within the limits of the City Municipality who is subject to Halalkhor per only, while the two Hostels within the Khurban Municipality are subject both to Halalkhor cess and house tax

Memy No 1103 dy 4th March 1904

Submitted for orders.

Mr Cook solicits early orders in the matter, since the Municipality has made a further demand on account of the excess water consumed by the Hostel from April 1902 to Jan 1903, amounting in all to Rs. 361

201 dy 20 Feb. 04

9.7.10/3/04

10/3/04

Subd. to the Finance through the 2nd Cr 10/3/04

I have already enforced
the decision that the
Hostel charges not be
regarded as a private
Residence subject
Payment of Municipal tax.
This exemption is enjoyed
by the Elphinstone Hostel
In Bombay the exemption
from Municipal rates is
limited as there is no exemption
The Govt grant the Hostel
a large grant in order
the Institute is of Public
Official of the State.
Govt buildings used for
Public purposes pay no
tax - The exemption
asked for cannot I
think be ordered — C

11/3/04

This is in the nature of hotels
where the lodgers are charged for
food & lodging. But, it seems to my
humble thinking that this Memorandum should be [illegible] if the
fees charged for food & lodging do not
Exceed actual Expenses as in that case

venue Secretariat.

To be written on one side only.)

Office Note—continued.

the institution would not like come under the head of places intended for gain but would assume the nature of charitable institutions which are exempted from taxation

AS
14.3.1904

3/04

07835 May be exempted

MWB
16.3.04

19/3/04

940 MJ 21/3

C 233

1901 15056

24-6-01

~~189~~

Mscl.

12995

14

MYSORE P. W. DEPARTMENT.

From

The Chief Engineer of Mysore,

Bangalore.

To

The Secy to the Govt. of Mysore,

Genl & Revenue Departments

No. 3363

Dated Bangalore 22 — 6 — 1901.

Despatched

Enclosure No 1 Bill.

SUBJECT.

Forwarding bill received from Bangalore City Municipality for Municipal assessment on Government buildings, used as private residences & requesting to know the intention of Government about the levying of such taxes

MYSORE P. W. DEPARTMENT

CENTRAL OFFICE,

No. 3363

Bangalore, 22nd June 1901 1899

From

The Chief Engineer of Mysore,

To

The Secretary to the Govt. of Mysore,

General & Revenue *Department.*

Sir,

In forwarding the enclosed bill received from the Bangalore City Municipality for Municipal assessment on certain Government Buildings used as private residences, for the year 1900-01, I have the honour to enquire whether it is the intention of Government that such taxes should be levied on dwelling houses (marked by blue-crosses in the bill) which form part of, or are attached to Public Institutions that are essentially used for Public purposes, while those institutions themselves are not taxed by the Municipality? No rent is recovered from the occupants of such dwelling houses, (as they are entitled to free Quarters) and therefore if the taxes are to be paid, they will have to be borne by Government.

11 The enclosure to be obligingly returned.

I have the honour to be,

Sir,

Your Most obedient Servant,

W. W. Hudleston

Offg: Chief Engineer of Mysore

A.P.J.

Statement showing the assessment due on
houses for the year 1901.

No.	Name of Road	Door No.	Name of Owner	Name of Occupier	Name
1	Venue Road	2	Mysore Govt.		Mr.
2	— do —	6	— do —		Mr.
3	— do —	8	— do —		The
4	Millers Road	3	— do —		Mr. G
5	Bellary Road	1	— do —		Mr. J.
6	Lalbagh Road	20	— do —		Mr. J. C
7	District office Road	6	— do		Dr. Ram
8	Maternity Road	1	— do —		Dr. Ayach
9	Post Office Road	12	— do —		Mr. Vath
10	Jail Road	..	— do —		Mr. J. C
11	Fort glacis Road	..	— do —		Resident
					ters in Th

Bangalore City
20th May 1901

ufficer	House Tax			Lighting Rate		Water Rate		Total.		Remarks
Vale Asst Surgeon	30	..	..	6	..	18	..	54	..	1
Jail Hospital	84	..	..	16	120	50	65	151	3	3
Central gail	57	9	8	11	8	34	9	103	11	..
Edward Chief Constable	9	..	..	1	120	5	65	16	3	3
est Assistant Surgeon	120	..	..	24	..	72	..	216	..	Rs200/- a year
eron Civil Surgeon Lady Doctor	15	..	..	3	..	9	..	27	..	..
amy Iyengar Superintendent	30	..	..	6	..	18	..	54	..	..
mal Asst Surgeon	30	..	..	6	..	18	..	54	..	..
Assistant Surgeon	10	..	..	2	..	6	..	18	..	..
— Principal Civil Cattle	60	..	..	12	..	36	..	108	..	..
rgeon's quar- ictoria Hospital premises	15	..	..	3	..	9	..	27	..	..
Total	460	9	8	92	2	276	5	829	16	

2. 1 Govt Pleader 1 8844-8 1-2-8

Collector of Municipal Taxes.

Section Miscl
12995
15

To

Col D McNeil Campbell
Chief Engineer and
Secty. P. W. D

R.L. 1025

No 11078 94/1/02
27/00-95

Sir,

With reference to your letter no 3363 dated the 22nd June 1901 in regard to the liability of Govt buildings used as private residences to municipal taxation, I have the honour to state that under the municipal Regulation all such buildings are liable to House tax which the Govt, as owner, will have to pay to the municipality. In this connection I request that you will be so good as to state whether the term "free-quarters" includes provision of water and light also, in which case the Govt will have to pay to the Municipality

From the same
10330/212 & 2/1401

Water and Lighting taxes ~~also~~ ~~not well~~,
since all the buildings liable to
pay house tax are liable to pay
Lighting and Water taxes also.
under the Regulation — The practice obtaining in Madras
I have to for Bombay may if necessary
be ascertained & reported
for the information of Govt.

28/12/1907.
For Secty
19/12/07

4401

OFFICE OF THE
11040
24 FEB 1902
MYSORE P. W. DEPARTMENT

Recd
12 pgs
16

From The Chief Engineer
of Mysore

To The Secretary to Govt.
Genl & Rev: Depts

Dated Bangalore, 21 — 2 — 1902.

Despatched

No. 1033.

Enclosure No 3

SUBJECT.

Forwarding copies of letters from the Chairmen, Madras City Municipal & Bombay Municipal Corporation, re practices obtaining there in regard to provision of water & light to Govt buildings.

L R
M. 2 0 2 28/2
B K J
Org 28/2

MYSORE P. W. DEPA

CENTRAL OFFICE,

No. 1033. *Bangalore, 21st February*

From

Colonel D.McNeil Campbell,
Chief Engineer of Mysore

To

M.V.Nanjundayya Esquire, M.A., M.L.,
Secretary to the Government of Mysor
General and Revenue Departments

SIR,

In reply to your letter No.11078/T.M.100-95 of t 4th ultimo, enquiring whether the term "Tree-quarters" includes provision of water and light also, in which case, the Government will have to pay to the Municiplaity water and lighting taxe I have the honour to inform you that the question is one for Government to decide, and their orders may be obligingly intima earl;

2. As desired by you, the Bombay and the Madras Munici -palities were addressed, in view to ascertain the practice taining there in this particular and copies of their replies are herewith forwarded for your information.

I have the honour to be,

Sir,

Your most obedient servant,

D. McN. Campbell Colonel

Chief Engineer of Mysore.

A.P.D.

Thro' Asst: Resdt: to the Hon'ble the Resident

1902 4

MYSORE P. W. DEPARTMENT

From

THE CHIEF ENGINEER
OF MYSORE.

To The Chairman,
Madras City Municipality
& Municipal Corporation
Bombay.

Dated Bangalore, 8th January 1902

Despatched

No. 108-9.

Enclosure No.

SUBJECT.

Sir

I have the honour to request that you will be so good as to inform me if house tax is levied by your Municipality on Government buildings attached to Public Institutions and used as "free-quarters" by Government Officers &c., from whom are water and lighting taxes on such buildings received?— from Government as owner of these buildings or from the occupants for the time being? I shall

feel obliged for any information you may on these points.

I have &c
(Sd) D. McNeill
Chief Engineer of Mysore.

Letter No: J253 dated 16-1-1902 from the Revenue Officer, Madras Municipal Commission to the Chief Engineer of Mysore.

Sir

In reply to your letter No: 108 of the 8th instant, I have the honour to inform you that the House, Water and Lighting taxes in respect of Government buildings occupied by Government Officials as free quarters are collected from Government as owners under the provisions of the City of Madras Municipal Act.

I have &c
(Sd) M. S. Hussain
Revenue Officer

Municipal Commissioners office

Bombay 10th February 1902

From,

The Municipal Commissioner,
for the City of Bombay

To,

The Chief Engineer of Mysore
Bangalore

Sir,

With reference to your letter No 109 of the 8th ultimo, to the Chairman of Bombay Municipal Corporation, I have the honor to forward herewith copy of Assessor and Collector's No 43249 of the 3rd instant, which gives the information you require

I have &c

By Municipal Commissioner
for the City of Bombay

No 43249 of 3-2-1902

To,

The Municipal Commissioner

Memo.

The assessment of Government buildings and lands in the City of Bombay is fixed by the Special Assessor appointed by Government with the concurrence of the Municipal Corporation under Section 144(2) of the Municipal Act at 4 per cent on the cost of the land and 6 per cent on that of the building. On the assessments so fixed Government pay 8/10 of the amount payable by an ordinary owner of buildings or lands on account of the General Tax.

The General Tax is not charged under Section 143 of the Act in respect of the buildings exclusively occupied for Public worship or for charitable purposes In respect of Government Bungalows occupied by Government Servants in their official capacity, Government pay in advance water tax at 4 per cent on their rateable value minus 8.6. per cent for probable

Vacain and a special Hatalkhore Tax
fixed under Section 172 of the said Act
minus a similar deduction, and subse-
quently recover the amounts from the
occupants Water supplied to Government
for Government properties is charged
at rates fixed annually by the standing
Committee under section 169 of the act.

Educational Institutions which do
not make any profit from the fees re-
covered and which are not maintained
for the benefit of the teachers are
escempted from the General Tax

The quarters occupied by the members
of the teaching staff are escempted from
the General Tax if the occupation is wholly
ancillary to the performance of the duties
imposed on them and if residing on the
premises substantially facilitates the
performance of the duties

(Sd) R P Brandon
Assessor & Collector

True Copies

W Traill Capt R E
Supt Engineer of Mysore

4822 & 726

1902 2

Immd
12-9-95
17

From
M. Kariani Rao Esquire (31)
President, Municipal Board
Chitaldrug

To
H. V. Nanjundayya Esq M.A. B.L.
Secretary to the Government of
His Highness the Maharaja of
Mysore - General and
Revenue Departments,
Bangalore.

Dated 31st October
Despatched 7th September (Crossed?) } 1902
Received
General No. 341
No.

Enclosure No. 7

Submitting for orders of
Government correspondence
regarding the Municipal
House Tax due by the Head
Master of Chitaldrug for
his quarters with the limit
of the Chitaldrug Municipal
[illegible]

L 7
4. 11

1 this office dated 7th inst
2 Executive Engineer's reply No 664 dated 21st August 1902 to this
3 This office letter No 3289 dated 17th September 1902 to the Inspector-General of Forests
4 Inspector-General's reply letter above No. 2820 dated 23rd September 1902
5 This office docket No. 413 dated 4th October 1902 to the Assistant Secretary, Head Master's reply
6 Head Master's reply to the above reference with [illegible]

Memo for Asst

No
341/Enc 7

Office of the President, Municipal
Board, Chitaldrug District
Dated Chitaldrug 31st October 1902

From

M. Narain Rao Esquire,
President, Municipal Board,
Chitaldrug District

To

A. V Manjundayya Esquire, MA, ML.
Secretary to the Government of —
His Highness the Maharaja of Mysore,
General and Revenue Departments,
Bangalore

Sir,

I have the honor to submit copies of the
* marginally noted Correspondence regarding the
recovery of the Municipal House Tax of Rs 5/-
due for 1901-02 on the building occupied for
his residential purposes, by Mr Arbuthnot BA,
Head Master of the High School, Chitaldrug, and
to request that orders may be issued to the
Inspector General of Education to arrange for
the Early payment of the tax in question
in accordance with Government proceedings
No 8844-89 dated 18th February 1898.
L. 7100-95

I have the honor to be,
Sir
Your most obedient Servant

M Narain Rao
President

Genl. Serial No. 20 J

1902

From
M. Narainkao Esquire
President, Municipal
Board - Chitaldrug

To
Y. Srinivasa Rao Esquire B.A,
Executive Engineer
Chitaldrug Division

Dated 29th July 1902

Despatched

Received

General No. 49 } 189
No.

Enclosures—Number

Adverting to Government Proceedings
No 2612-14 dated 12th August
L.F 47. 1900
1901, Sanctioning the inclusion
within the municipal limits
of the Chitaldrug Town, with
Effect from 1st July 1901, of
the Kelagote and Kavadigarhalli
villages of the Chitaldrug Taluk,
has the honor to [illegible]

in Kelgote village and the
house tax imposed on them as per
proceedings No 8844-89 dated 1st J
L.T. 100-95
and to request that he will be so good as to
the tax due on the above buildings for 1901
by deduction from the rent realized on them,
required by para 2 of the above proceedings,
send the amount to the Amildar of Chital
for being credited to Municipal Funds.

2. If any of the buildings mentioned in the lis
are occupied, as free quarters, by any of the
, as part of their emoluments, the Executive
Engineer will be so good as to state which of them
are used as such and by whom, so that the tax
due on them may be recovered from Government

(Signed) M. Narainrao
President

"Copy"

Genl Serial No. 28.]

1902

2

From
The Executive Engineer
Chitaldrug Division

To
The President, Munic
Board,

Dated 25th August 1902

Despatched 26th

Received

General No. 664 } 189
No.

Enclosures—Number

With reference to his no 49
dated 29th July 1902, regar
the recovery of Municip
tax imposed on Governmen
buildings used as
residences in the Municip
limits of the Chitaldrug
Town, has the honor to
inform that arrang-
ments is being made

Inspection Loop arrears during
Government House —do—
Overseers' Loop —do—

to recover the tax due on the marginally buildings for 1901-1902 by deduction from rent realized on them as per para 2 of Government Proceedings No. 8844-89 / L.7.100-95 dated 1st February 1898.

2. No rent is being received either from the Headmaster or from the Assistant at Chitaldrug for the buildings occupied by them since they are treated as free Quarters.

3. Barr lines were, soon after their construction, handed over to the Military Department and they are now under the management of that Department.

(Signed) Y. Srinivasaiah
Executive Engineer
Chitaldrug Divn

"Copy"

President, Municipal Board - Chitaldrug

Genl. Serial No. 28.]

189

From

The President Municipal Board - Chitaldrug

To

The Inspector General of Education in Mysore

Dated 17th September 19

Despatched

Received

General No. 329 / *No.* } 1902

Enclosures—Number

Sir,

I have the honour to state that the building at present occupied by the Head Master of the High School Chitaldrug, having been included within the limits of the Chitaldrug Town Municipality by Government Proceedings

no 2612-14 / L.7 47-100 dated 12th August 1901,
house tax of Rs 5/- has been imposed
for the year 1901-02, and to request that you
be so good as to cause the amount of the
-ing bill to be paid to the Amildar of the
Taluk in accordance with the instruction
contained in para 2 of the Government Proce
No 8844-89 / L-7 100-95 dated 18th February 1898.

I have &c
(Signed) M. Krishna Rao.
President

"Copy"

M. Krishna Rao
President, Municipal B
Chitaldrug

Office of the Inspector General
of Education in Mysore
Bangalore, 23rd Sept. 1902

From

W. J. Bhabha esquire, M.A.
Inspector General of Education in Mysore
Bangalore

To

M. Nurrain Rao esquire,
President-in-Council for

Sir,

With reference to your letter No. 329 of 17th September 1902 I have the honour to request you to send the bill hereunto returned for payment to the Head Master, High School, Chikballapur who is receiving the building as the Municipal tax was due & to be recovered by the Government in the Government order referred to by you. Although in a matter of Municipal Head Masters are accommodated in Government houses.

I have &c.

Signed
W. J. Khabha
Insp. Genl.

" Copy

Genl Serial No. 28.]

189

From
The President, Municipal Board — Chitaldrug.

To
The Head Master, High School - Chitaldrug.

Dated 29th September.
Despatched 4th October 1902

Received

General No. 413 } 189
No.

Enclosures—Number

In forwarding herewith, for his information, copy of letter No 2820/597 dated 23rd inst, received from Inspector General of Education in reply, has the honor to request that he will be so good as to remi

Chitaldrug Taluk Treasury
early date, the amount of house tax,
in the bill, herein enclosed.

(Signed) M. Narain Rao
President

"Copy"

M. Narain Rao
President, Municipal
Board - Chitaldrug

From
The Head master,
Chukuong High School

To
The President
Municipal Board
Chukuong

Dated 24th
Despatched } October 1902
Received

General No. 74
No. } **189** .

Enclosures—Number.

With reference to the docket no 413 of 4th October 1902, has the honor to return the bill with the copy of letter no 2520 dated 23rd Sept 1902 of the 597 the Inspector General of Education, and to state that in accordance with the Government [illegible].

Wh

tax on Government Buildings occup
rem: -ment-Servants in free quarters and nie
early part of these emoluments is paid by Govern
in th as the Landlord and not by the tenant.

/Signed/
) Arbuthnott
Head Master

Copy"
Chairman Rao
President.

Dr

Showing the amount of house tax due for the year on the Government building used as "Free Quarters" Headmaster, High School, in the Chekalwey Municipality.

Name of the building	Amount of tax due Rs. A. P.	Remarks
Head Master's Quarters.	5 . .	
Total Rupees five only	5 . .	

Signed
M Narasimha Rao
President

Copy

4290. Mis_12

190

P 710

From

To

H. V. Nanjundayya Esqr M A M.L
Secy to the Govt of Mysore
Genl & Rev Depts

Dated 21. 10. 02

Despatched

Received

General No. G. 127
No.

Enclosure No 4

Forwarding for orders of Govt certain papers re Municipal tax on the Quarters of the Asst Surgeon, Chitaldroog Dt.

G
23 10 02

(PB 1101— 00 sets.

1 Docket No. 3205 of 17 Sept. 02 from the President Municipal Board Chitaldroog &: with 1 enclosure
1 Docket No 600 of 25/29 Sept. 02 from the Asst: Surgeon Chitaldroog District with 1 enclosure
(All to be returned when done with.)

From

Lt. Col. Percy W. Benson M.B, I.M.S,

Senior Surgeon and Sanitary Commissioner

with the Government of Mysore, Bangalore

To

H. V. Nanjundayya Esq. M.A, M.L,

Secretary to the Government of Mysore

General and Revenue Departments, Bangalor

No

Dated October 1902

Sir,

I have the honor to forward for orders of Government, the marginally noted papers and to state that I do not think that the Assistant Surgeon is justified to pay the tax referre to as he is entitled to free quarters same as other Medical Officers in charge of Districts.

I have the honor to be,

Sir,

Your most obedient servant

Lt.Col.I.M.S.

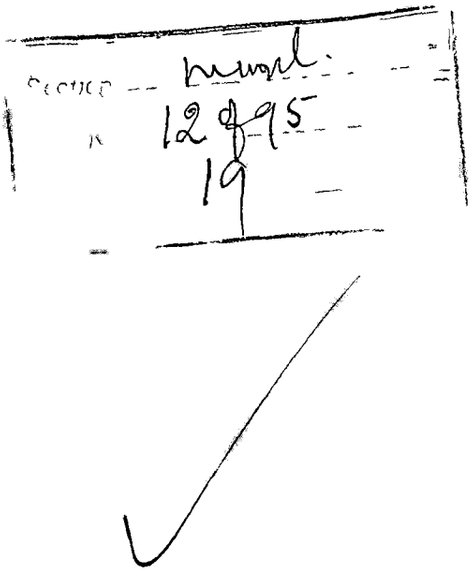
Senior Surgeon and Sanitary Commissioner

Mysore Government.

5034 L 768

189

MYSORE P. W. DEPARIMENT 25



From

The Chief Engineer of Mysore.

To

The Secretary to the Govt.
Genl. & Rev. Departments.

Dated Bangalore, 6th. November 1902.

Despatched

No. [illegible]

Enclosures No

SUBJECT.

Requesting early orders being obtained on the question whether building & water taxes on Govt. buildings used as private residence are to be paid by Govt. to the Municipality.

L. F.
8-11-02

MYSORE P. W. DEPT.

No. 6326

CENTRAL OFFICE,
Bangalore, 6th. November 19

From

W. Mc Futchin Esquire,

Chief Engineer of Mysore.

To

H.V. Nanjundayya Esquire, M.A, M.L.,

Secretary to the Government,

General & Revenue Departments.

SIR,

I have the honour to invite your attention to l
T of this Office No. 1093 dated 21st. February 1902, and to req
the favour of early orders being obtained on the question,
whether lighting and water taxes of Government buildings use
as private residences, are to be paid by Government to the
Municipality.

L1401.

I have the honour to be,

Sir,

Your most obedient servant,

W. Mc Futchin

Chief Engineer of Mysore.

A.P.J.

hmut
12.995
20

Read:-

Letter No 9,127 dated the 21st October 1902 the ~~Presidency~~ Senior Surgeon and Sanitary with the Government of Inspr Submitting for orders letter No 320 & the 15/17th Septr 1902 from the President of the Municipalities in the Chitaldroog claiming a house tax ~~for the~~ of Rs 5/- for the Year 1901.02 for the Quarters of the Assistant Surgeon at Chitaldroog, which is a Govt building and also letter No 600 d the 29th Septr '02 from the ~~Asst~~ Asst Surgeon Stating that he is exempted from paying the tax under G O. No 8844-89 d 1.2.1898; LR 100 95 and stating that the Asst Surgeon is not

referred to, as he is entitled to free quarters.

D.L. 863.

Order thereon. No 8672-3
L&Z 100-95

D 20/11/1902. Rec: 4.12
S. Surgeon

As the Assistant Surgeon at Chitaldroog is entitled to ~~a~~ free residence quarters, the Municipal House tax for his residence has to be paid by the Government. The Senior Surgeon will, therefore, pay the amount from the Medical Budget.

as laid down in 2 of G. P. No 8844- L&Z 100-9 1st 1898.

Secretary
10/11/1902 7/11/02

To
The Senior Surgeon & Sanry Comr with the Govt of Mysore.
returning enclosures.
The Comptroller, Govt of Mysore.

Inml.
12/95
21

To

The Inspector General
of Education in Mysore

Letter no 341 dated
the 31st October 1902 from
the President of the Chitaldroog Town Municipal Board
in regard to the recovery
from Mr Ashburnett Head
Master of the Chitaldroog
High School, of the municipal
house tax of Rs 5/- due on
the building occupied by
him for the year 1901-02

P.L. 10514.

9677 dy 9/12/02
L.T. 100 — 95

From the Same

5202 dy 10/12/02
175

With reference to
the above has the honour
to request that the Inspector
of Education
General will be good enough
to submit a list of Head
Masters of High Schools who
are given free quarters and
to state how

-lace due on the buildings they occupy is being paid in each case.

"By order"

8/12/402
For Secty.

113

Edn 81

6699.
15.11.1902

L 4083

1902-3

33

From

H. J. BHABHA, Esq., Ind
INSPECTOR GENERAL OF EDUCATION
IN MYSORE.

To H. V. Ranganadayya Esq. B.A., M.L.,
Secretary to the Govt. of H. and
Genl. & Revl. Depts., Bangalore.

No. 35202

Dated 175

10-12-1902.

Received

Enclosures

Subject

Suggesting that the occupants of free quarters should themselves buy the khatas &c.

L 7
15-12-02

Sanction
Sanction
15

Edn 81]

OFFICE OF THE
INSPECTOR GENERAL OF EDUCATION IN MYSORE,

No. 5202/175

BANGALORE, 10th December 1902.

From

H. J. BHABHA, ESQ., M.A.,
INSPECTOR GENERAL OF EDUCATION IN MYSORE,

To

H. V. Nanjundayya Esq. M.A., M.L.,
Secretary to the Government of Mysore,
General & Revenue Departments,
Bangalore.

SIR,

With reference to your docket No 9677/2.F.100-95 dated the 19th December 1902, I have the honour to give in the margin a list of all Principals and Head Masters of Colleges and High Schools having free-quarters and to inform you that the question of giving Mohatarfa tax by Government has up to this time been raised only in the case of the quarters of the Head Masters of Chitaldroog and Hassan High Schools. In Government Order No 8844-89/2.F.100-95 dated 1st February 1898

The Principal, Maharaja's College
The Head Master, Shimoga High School,
3. " " Kolar
4. " " Chitaldroog
5. " " Hassan
6. " " Chamarajpet
7. " " Chikballapur
8. " " Tumkur
9.

Are given free quarters.

Are given a house rent of Rs 10 a month

it is stated that the Inchatarfa tax is levied chiefly for purposes of conservancy. Under these circumstances it seems only fair that occupants of the free quarters should themselves pay the Inchatarfa tax. The Inchatarfa tax has never been paid up to date by the Department for the free quarters of Heads of Colleges and High Schools and there is no provision made in the budget for the ~~tax~~.

I have the honour to be,

Sir,

Your most obedient servant,

H.H. Bhabha

Inspector General.

N.S.

Secret — Immd. — To
12/95
23

The Inspector. Genl
of Education in
Bhyrone

P.L. 1126
10358 ✓ 24/11/02
L.F. 100-95

Memo No 5202 ✓ / 175 dated the 10th Dec. 1902 re the levy of house tax on free quarters given to Heads of Colleges and High Schools in the State.

From the Sec —
6677 Dt 1/1
1903

With reference to the above has the honour to request that the Inspector General will be good enough to state whether any or all of the Heads of Colleges and High Schools are entitled to a free residence as part of his or their emoluments.

"By order"

23/12/1902
For Secty.

From the Secretary
No 6899 / 230 dt 30/1/03

Note

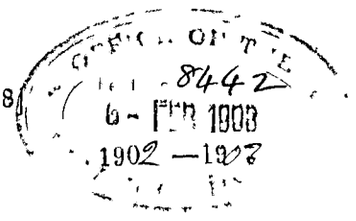
If this is answered in the affirmative the tax is payable by Govt (Please see Proc No 8844 89 / 2 9100 95 1/2/98) Dtd 20/12/02

Dtd 20/1/

5.2.03

H.S. Chad
dd
7.2.03
Demi cente 9/2

Edn 78



From

H. J. BHABHA, Esq,
INSPECTOR GENERAL OF EDUCATION
IN MYSORE.

35

To

The Hon'ble Mr. A. Rice M.A. [illegible]
Secretary to the Govt of Mysore &
Ex-Officio Director of Public Instruction

Dated 30 January 1903

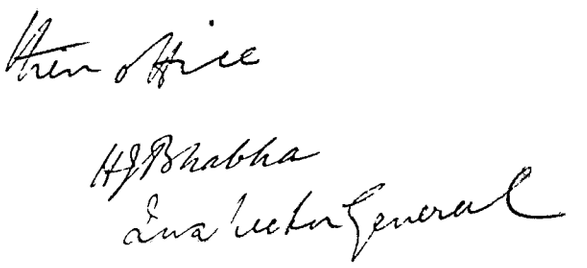
Despatched

Received

General No. 6699.
No. 230

Enclosures

I have the honour to refer to your Docket No. 1035-8 / 22-100-95 of 24 Dec. 02 and to inform that the Principal and Headmasters named on the margin of this office letter No. 5202 / 1-5 of 10 December 1902 are entitled to free quarters in as much as they are given free residential quarters by virtue of their



Stamp: Mun'l 12 Jy 95 25

To

The President of the Municipalities in the several districts except Capital drugs

Has the honour to request that the President will be good enough to state whether the Municipal House Tax is levied on the Govt building occupied by the Head Master of the Govt High School, and, if so who pays the tax, the occupant or the Govt

~~Limited information that of opinion~~ "Pay order"

~~It should also be reported~~

Secy, ~~Protector in place of the~~

~~Secretary for Govt business~~

~~Chief~~, ~~the Secretary and the Govt~~

~~pay the house rent~~ — for Secy

13

RL 1557

13501-7 D 9/3/13

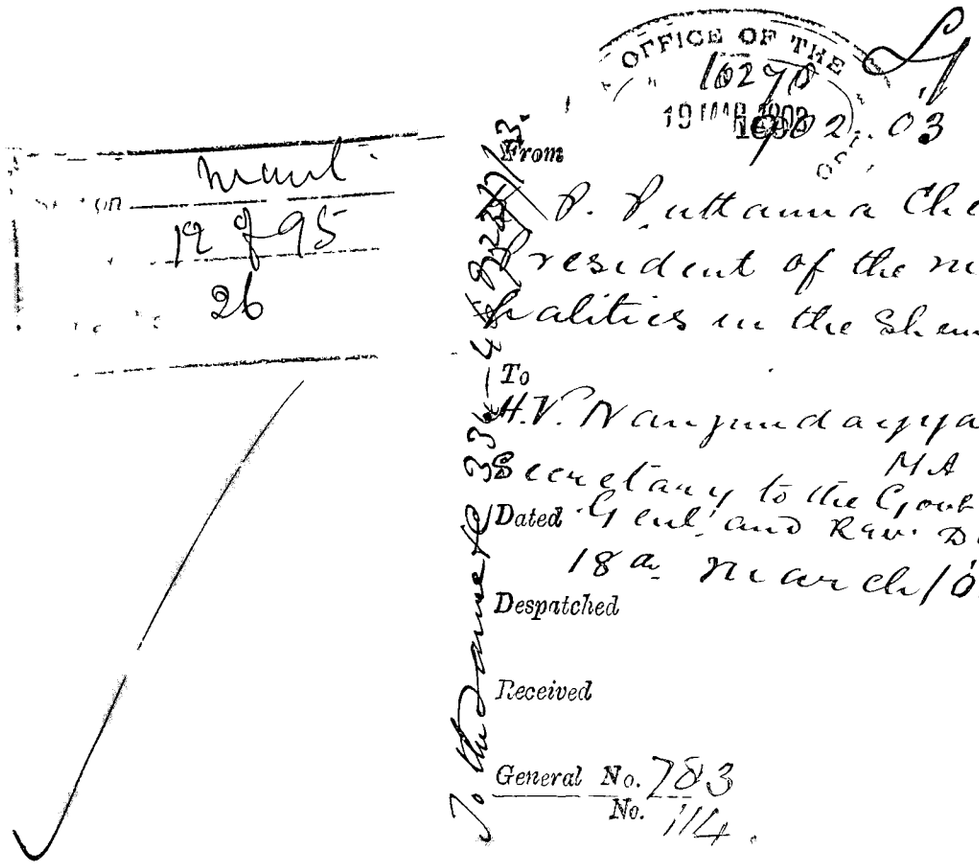
L.7100-95

Note for Fair Copyist.

In the case of Shimoga please enter the word College]

[Entered accdy.]

~~For the Secy~~


OFFICE OF THE
1270
1902.03
From
P. Puttanna Chetty Esq
President of the Municipalities in the Shimoga
To
H.V. Nanjundaiya Esq
M.A. M.L.
Secretary to the Govt of Mysore
Genl and Rev. Deptt.
Dated 18th March/03
Despatched
Received
General No. 783
No. 114.
To the Commissioner
Enclosure No.
With reference to
Secretary's docket No
13501-7 dated 9th March/03
L.T. 100-95
States that a Municipal Tax of Rs 20/- has been
levied on the Government
building occupied by
the Head Master of the
Shimoga Government
College

L.T
19.1.03

No. 783/114.
Enc No.

Office of the President
of the municipalities
in the Shemoga Dist.

Dated 18th March/03

From
K. P. Puttanna Chetty Esq
President of the municipalities
in the Shemoga District.

To
H. V. Nanjundayya Esq M.A. M.L
Secretary to the Government of Mysore,
General and Revenue Departments.

Sir

With reference to your docket-
No 13501-7 dated 9th March/03
L7. 100-95
requesting to report whether the
municipal house tax is levied
on the Government building —
occupied by the Head Master of
the Shemoga Government College,
I have the honor to state that
a Mohatarfa Tax of 20 Rupees
has been levied on the building
in question from the year 1900-01

The

The Executive Engineer Shimoga Division keeps the tax on behalf of Government.

I have the honor to be

Sir

Your most obedt Servant

[illegible]

President of the municipalities in the Shimoga Dist.

OFFICE OF THE
31 MAR 1903
1903

1063 L1733

Govt
12795
27

To the Simore No 334-46 25/3/03

From The President of Municipalities, Kadur Dist.

To The Secretary to Government — Genl & Revenue Departments

Dated 27th
Despatched } March 1903
Received

General No 548
No.

Enclosure No.

Secretary's docket no
13501-7 & 9th March 1903
L.4 100-95

stating that the House tax of Rs 10/- on the Govt buildings occupied by the Headmaster is paid by Govt in the P. W. D.

MGCPB—50 reams—6 12-02

Office of the President of Municipa
Kadur District.
Dated, Chikmagalur, 27th March 1903

From

M. Narain Rao Esquire,
President of
Municipalities
Kadur District.

To

H.V. Nanjundayya Esqre. Ma. M.L.
Secretary to Government
Genl. & Rev. Departments

Sir,

In reply to your docket no. 13501-7 L.Dis. 100-95 of the 9th March 1903, I have the honor to state that the Municipal house tax of Rs10/- is being levied on the Government buildings occupied by the Head Master of the Government High school at Chikmagalur as per para 2 of Government order no. 8844-89 L.Dis. 100-95 of the 1st February 1898 and that Government, as owner, pays its tax in the Public Works Department and not the occupant who is entitled to free quarters as per P. W Circular no. 18 of the 28th June 1895.

I have the honor to be,
Sir,
Your Most obedient servant
C. N. Ramamurthy
President
Muni. Bd.

HPB

L 1775

Mint.

12795

28

1902.03

From D. Devaraj Urs Esq.
President of Municipalities
Hassan District

To H.V. Nanjundayya Esq
M.A. B.L.
Secretary to the Govt of
His Highness the Maharaja of
Mysore Genl & Rev Departments.

Dated 31st March 1903

Despatched 2nd April 1903

Received

General No. 480

No. Secy

Enclosure No nil.

To the Secretary to Govt. No 336-469 23/7/03

In reply to No 13501-7 & 9.3.03
L 1775

Stating that a Municipal House tax of Rs 214 is levied on the Bungalow occupied by the Head Master of the Government High School Hassan and that this sum is being recovered from the D.P.W.

L 7
3 M 03

No 480
Leg

Dated Hassan 31st
29 April 93

From

D. Devaraj urs Esquire
President of Municipalities
Hassan District

To

N. V. Narsimmaya Esquire, M.A.M.L.
Secretary to the Government of His
Highness the Maharaja of Mysore
General and Revenue Departments
Bangalore.

Sir,

Adverting to your docket No.
13501-7
L.7.100-95 dated 9th instant, I have
the honor to state that a Municipal
House tax of Rs 14/- is levied on the
Bangalow occupied by the Head Master
of the Government High School and
that this sum is being received from
the Public Works Department as in the
case of the Inchadarfa tax due by

that Department for the other Civil buildings in the Municipality.

I have the honor to be
Sir
your most obedient Servant

Demarais

To President of Municipalities
Hassan Ben Ouet

L 1912
1912
1902 03.

FROM OF T
1146
23 APR 1903

12995
2995

From The Inspector of the Mysore Customs,
Tuticorin Port

To The Secretary to the Govt. of Mysore,
General & Miscellaneous Depts

Dated 22nd September 1903
Despatched
Received
General No. 741
No.

Enclosure No.

Forwarding herewith a receipt for the Licence issued from the year 1896-97 on the yearly tendering system by the Tuticorin Collector, Mr. Robinson.

17
23.9.03

Office of the President of the Municipalities
Tumkur District,
Tumkur 22nd April 1903.

From

M. Narayana Rao Esqre,
President of the Municipalities,
Tumkur District.

To

The Hon'ble Rangacharlu Esqre, M.A.,
Secretary to the Government of Mysore,
General & Revenue Departments.

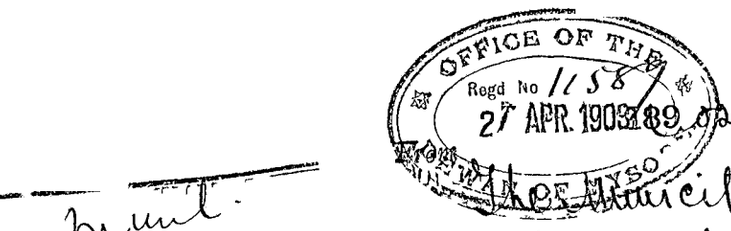
Sir,

With reference to your Lr. No. V 13501-7 of the 4th ultimo, I beg to state that no Municipal House tax is recovered from the year 1896-97 on the Government building occupied by the Head Master of the Government High School, Tumkur, as it is made free in lieu of that office.

I have the honor to be,
Sir,
Your most obedient Servant

M. Narayana Rao
President of the Municipalities,
Tumkur District.

wj.



L 1943 (5)

From The Municipal President
Bangalore District

To The Secretary to Government
of Mysore
Rev: and Genl Depts

Dated 24th April 1903

Despatched 25th

Received

General No.
D No. 1168

Enclosure No.

Secys docket No 13501-7 of 9th March 1903.
27 100-95

States that the Head Master of the Cantt High School does not occupy any Cantt building but occupies only a private house

17
27. 4.03

D No 1168

Office of the
Bangalore District
Bangalore 24th April 1903

From,

H. H. Sparkes Esq
Municipal President
Bangalore District

To,

H. V. Ananjunayya Esqr BA BL
Secretary to the Govt of Mysore
Revenue Depts.

Sir,

In reply to your docket No 1350-1 / 7100-95 dated the 9th March 1903, enquiring whether any municipal taxis levied on the Government building occupied by the Head Master of the Government High School (presumably the one at Chamarajpet which is the only

minor

minor municipality having a High—
School), I have the honor to state
That the Auditor in his report No 536 of
20th March 1903, states That the Head
Master does not occupy any Government building
and that he occupies only a private
house.

I have the honor to be,
Sir,
Your most obedient Servant,

A. Ellis Parkes
President
Mly

OFFICE OF T... No. 11776. 1st MAY 1903 ... 1903.

L. 2001 (6

... ment
12795
31

From

M. Kantharaja Urs. Esqr. B

PRESIDENT, CITY MUNICIPAL,
COMMISSION,
MYSORE.

To

H. V. Narayanadayya. Esqr. MA ML

SECRETARY TO THE GOVT. OF MYSORE.
REV & GEN. DEPTS.

Dated 29th April 1903

Despatched 30th - - —

Received

General No. 206
No.

Enclosure No.

Stating that the municipal House Tax is levied on Govt buildings and the amount is paid by the Ex Engineer, Mysore Division

No. 206

THE CITY MUNICIPAL OFFICE,
MYSORE.

Dated 29th April 1903.

From

M. Kanthararajaiah Esqr B.A

PRESIDENT, CITY MUNICIPAL COMMISSION,
MYSORE.

To

H.V. Nanjundayya Esqr M.A. M.L

SECRETARY TO THE GOVT. OF MYSORE,
REV. & GEN. DEPTS.

Sir,

With reference to your docket No. 13501-7 / £7100 95 dated 9th March 1903, requesting to state whether the Municipal House tax is levied on the Government building occupied by the Head Master of the Government High School and if so, who pays the tax, the occupant or the Government as owner, I have the honour to state that Municipal House tax is levied on the Government buildings occupied by the Principal and Assistant Principal of the Maharaja's

&c &c

ge in Impore and re[illegible] ax is eing

by the Executive Engineer, Impore Division.

on behalf of Government

I have the honour to be

Sir,

Your most obedient Servant

[illegible]

For President

OFFICE OF THE RECEIVED 1 MAY 1903 11765

L 1990

(1)

FROM

H. Kanamuja Aiengar Esqre
President Municipal Board
Chitaldroog Province

To

W. Hudleston Langford Esqre M.A. I.C.S.
Secretary to the Government
of Mysore, Revenue and General
Departments
Bangalore

Dated 29th April 1903

Despatched

Received 1st May 1903

General No. 734

No.

Enclosure No. —

Sir,

With reference to his
memorandum No 1502-6 dated
15th April 1903, calling
for certain information
regarding the house tax
levied on lower animals
by the Municipality, I
have the honour to report
that he will be good enough
to furnish the officer
with a copy of this office
Circular No 1350-6 dated
1st March 1900 referred
in the above, as the same
does not seem to be
in

L 7
1.5.03
Recd 5/5

Sr. Secretary
Ack
5.5

Immd
12 of 95
32

office.

President

on Revenue
12/95
No 33

Tax 460-9-8
Lighting - 92-2-4
water rate 276-5-10
R 829-1-6

Read -

Letter no 3363 dated the 22nd June 1901 from the Chief Engineer of Mysore forwarding a bill for Rs 829-1-6 received from the Bangalore City Municipality for municipal assessment on certain Govt buildings used as private residences the year 1900-01 and enquiring whether it is the intention of the Govt that such taxes should be levied on dwelling houses which form part of or are attached to Public Institutions that are essentially used for public purposes while those Institutions themselves are not taxed by the Municipality

2. Correspondence ending with letter no. 6326 of the 1st Oct 01

Civil

Rio Jl 1933-6

L.7.10095 1/5/5703

Order thereon

Govt observe that as the Municipality levies the taxes on all dwelling houses for the services rendered to the public generally, all Govt buildings used as private residences are liable to Municipal taxes irrespective of any ~~Municipal~~ tax distinction whatever, and that Govt must pay the taxes as owners of such buildings. This does not of course apply to the charge ~~for water~~ made for water consumed in excess of the prescribed quantity which should be borne by the occupants themselves -A.

2/5703

3. The Comptroller will point out the source in the current year's Civil Budget from which the present charge can be met

29/4

Secty -

To The Chief Engr
a Comptroller w.r.b.
a Prov. Commissioner C.B. Engr

01616

7.V.03

13031
L 2262

189

Section Miscl.
No. 12995
Vol. 34

From The Comptroller, Mysore Govt.

To The Secretary to the Govt. of Mysore
Jus & Rev Dept.

Dated 23/6/03

Despatched 26

Received

L. F. No. 6711 21
No. 1/2

SUBJECT MATTER.

Requests to arrange with the Chief Engineer in re the source from the Municipal taxes on Govt. buildings occupied as residences, is to be met.

Recd
Please put up [illegible]

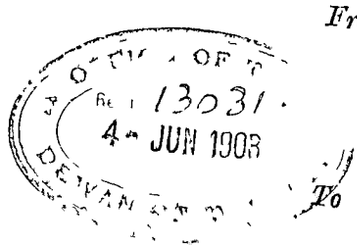
I. F. No. 6799 OFFICE OF THE COMPTROLLER, MYSORE GOVT.

Bangalore, 29th May 1908

From

E. R. SUBRAYER, Rsq., B.A.B.C.L

Comptroller, Mysore Govt.



To

H. V. Nanjundayya Esqr Rev Asst

~~The~~ Secretary to the Govt. of Mysore,

Fin & Rev Dept. S.

Sir,

With reference to Government Proc: no: H 1958-6 (S.No 6) E7.100-9 15th inst: requesting me to point out the Source in the current year's budget to meet the Municipal Taxes on Government Buildings occupied as residences, I have the honour to invite your attention to Art: 1052 P.W.D Code Vol I and to state that the charges in question will have to be borne by the P.W.D. as part of the cost of maintainence of such buildings I therefore request that you will be so good as to address the Chief Engineer to make necessary arrangements for the payment of these charges.

The bill received with the above is herewith returned.

I have the honour to be,

Sir,

Your most obedient Servant

E R Subrayer

Comptroller.

Ur

Cel: 13599
19-6-03

L237C

1902.03

FROM J. E. Cotton Esquire
President of the
Municipalities.
Kolar District

To The Secretary to the Govt of
His Highness the Maharaja of Mysore
Rev. & Crem: Departt.

Dated 17th June 1903.

Despatched 23

Received

General No. 1165

No. 27

Enclosure No

Stating that the
Head master, who has
occupied the Govt
building at Kolar, has
to pay the Inchataraja-
tax.

L 2
1965

Mund.
12995
35-995

MGCPB-3 T 01-30-6-03

Kolar President's Office

Dated 17th June 1903

From.

H. E. C. Carr Esquire

President of the

Municipalities

Kolar District

To.

H. V. Nanjundayya Esquire M A B.L.

Secretary to the Govt of His Highness

the Maharaja of Mysore

Revenue and General Depts.

Sir,

Adverting to your docket No 13501-7/L7.100-95 dated 9th March 1903, anent the house tax levied on Government building occupied by the Head master, Kolar High School, I have the honor to report that the building being finished only last year, has been brought on the Jamabundy of this year and the Mohatarfa tax has been fixed at Rs 20/- per annum and the Head Master will have to pay the tax as per Chief Commissioner's order no 3400 dated 6th July 1876. Ex 35

I have the honor to be,

Sir

Your most obedient Servant.

H Das dd

for President

Read -

Govt Pro No 1933-6
LZ 100-95
observing

Issued
12975
36

In the 15th May '03 that all Government buildings used as private residences are liable to Municipal taxes irrespective of any distinction whatever, the Government pay the taxes as owners of such buildings, and requesting the Comptroller to point out the source in the current year's Civil Budget from which the amount of such taxes, from 1900-01 claimed by the Bangalore City Municipality could be met.

2) Letter No 6799/129 the 29th May 2nd June 1903 from Comptroller, Mysore C.I. stating, with reference the above order, that under Act. 10 of 1874 B.M. & Code no the charges in question have to be borne

part of the cost of ~~such~~ maintenance of such buildings and requesting the Govt to address the Chief Engineer to make necessary arrangements for the payment of the said charges.

R.L. 2313.

Order thereon No 17983-87 dt 28/6/03
L.T. 100-95

In the circumstances represented by the Comptroller, the Chief Engineer is requested to make arrangements for the payment of the charges in question out of the P.W.D. Budget for current year.

20/6/3

Secty.

AB
18/6/03

18/6/03

The Comptroller
Chief Engineer
Commissioner of Police in Cess
Presidency
of Bangalore Mysore Cities

Read.

A 12 of 03
37

Read -

Letter no. 341 dated the 31st October 1902 from the President of the Chitaldroog Town Municipal Board, requesting that orders may be issued to the Inspector General of Education to recover from Mr. Sesha Murti Head Master of the Govt. High School at Chitaldroog, a sum of Rs 57-, being the House Tax for 1901-02 due on the Govt. building in Kalagole occupied by him

Read also the following communications in the matter :—

(1) Letter no. 5802/175 dy 10.12.02 from the D.P.I. of Edn.
(2) do 783/114 dy 18.3.03 from the Pres. of the Municipality
(3) do 528 dy 27.3.03 — do —
(4) do 490 dy 2.4.03 — do —
(5) do 724 dy 22.4.03 — do —
(6) do 1168 dy 24.4.03 — do —
(7) Docket no. 734 dy 29-4-03 — Chitaldroog.

(3) Letter no 206 dy 29. 4. 03 - Mysore Govt -
4. do 1165 dy 17 6. 03 - Kolar

Order thereon No R 334-46 dy 23/7/03
L.7.100-95

H.S. Copies sent to P.W. Chikballapur & P. Tumkur. with Copies of Pro: No H 1933-6 dy 15/8/03
L7.100-95

Government observe that no uniformity of practice exists in regard to the levy of the municipal house tax on Government buildings used as private residences at places other than the cities of Mysore and Bangalore. While the Municipalities of Boards of Chitraga, Chikmagalur and Hassan undoubtedly levy the municipal house tax on the Govt buildings occupied by the Head Masters as free-quarters and the Govt in the P.W.D. pay such taxes, the Tumkur town municipal Board levies

no such tax under the impression that free-quarters are not taxable as the President of the Kolar Town Municipal Board considers that the tax is payable by the occupant under the Chief Commissioner's orders no. 3600 / GL-35 of the 6th July 1876. To secure uniformity of practice, Government direct, in modification of the G.P. no. 8844-89 / L.T. 100-95 of the 10th Feb: 1890, that in respect of Government buildings used as private residences, ~~be made liable to~~ pay the Municipal taxes ~~in respect of~~ without any distinction whatever, as that the Government of the G.P.D. do [illegible]

Wherever they may be situated, the rule laid down in G.O. 1933-6 / L.T. 100-95 d. 15th May 1903 Concerning buildings in Mysore and Bangalore cities

taxes as owners of such buildings. be made applicable

2) The Chief Engineer is requested to make arrangements also for the payment of Rs 57- claimed by the Chitaldroog Municipality as well as the taxes payable on the Government buildings occupied by the Head masters of the Govt High Schools at Tumkur and Kolar out of the current year's P. W. D. Budget.

Seedy
14/7/03

To

The Presidents of the Municipalities in the several Distts with Copy of Progs: no 1933-6 dt 15-5-03
The P. Js & D. Cs in the several Distts — do —
" Dep. Comrs, Mysore Distt — do —
" Chief Engineer
" Executive Engr P W D
" Comptroller
" D. G. of Education — do —

Proceedings of the Government of His Highness the Maharaja of Mysore, Local Boards Branch, Municipal, dated 23rd July 1903.

READ—

Letter No. 341, dated the 31st October 1902, from the President of the Chitaldrug Town Municipal Board, requesting that orders may be issued to the Inspector General of Education to recover from Mr. Arbuthnot, Head Master of the Government High School at Chitaldrug, a sum of Rs. 5, being the house-tax for 1901-02, due on the Government building in Kalagote occupied by him.

2. Read also the following communications in the matter :—

(1) Letter No. 5202—175, dated 10th December 1902, from the Inspector General of Education.

(2) Letter No. 783—114, dated 18th March 1903, from the President of the Municipalities, Shimoga District.

(3) Letter No. 548, dated 27th March 1903, from the President of the Municipalities, Kadur District.

(4) Letter No. 480, dated 2nd April 1903, from the President of the Municipalities Hassan District.

(5) Letter No. 724, dated 22nd April 1903, from the President of the Municipalities Tumkur District.

(6) Letter No. D. 1168, dated 24th April 1903, from the President of the Municipalities, Bangalore District.

(7) Docket No. 734, dated 29th April 1903, from the President of the Municipalities, Chitaldrug District.

(8) Letter No. 206, dated 29th April 1903, from the President of the Municipal Commission, Mysore City.

(9) Letter No. 1165, dated 17th June 1903, from the President of the Municipalities, Kolar District.

No. 334-46—L. F. 100-95, DATED BANGALORE, 23RD JULY 1903.

ORDER THEREON.—Government observe that no uniformity of practice exists in regard to the levy of the Municipal house-tax on Government buildings used as private residences at places other than the Cities of Mysore and Bangalore. While the Municipal Boards of Shimoga, Chikmagalur and Hassan systematically levy the Municipal house-tax on the Government buildings occupied by the Head Masters as free quarters, and the Government in the Public Works Department pay such taxes, the Tumkur town Municipal Board levies no such tax under the impression that free quarters are not taxable, and the President of the Kolar town Municipal Board considers that the tax is payable by the occupant under the Chief Commissioner's Order No. 3400—G. 1-35, dated the 6th July 1876. To secure uniformity of practice, Government direct, in modification of the Government Proceedings No. 8844-89—L. F. 100-95, dated the 1st February 1898, that in respect of Government buildings used as private residences wherever they may be situated, the rule laid down in Government Order No. 1933-6—L. F. 100-95, dated 15th May 1903, concerning buildings in Mysore and Bangalore Cities, be made applicable.

2. The Chief Engineer is requested to make arrangements also for the payment of Rs. 5 claimed by the Chitaldrug Municipality, as well as the tax payable on the Government buildings occupied by the Head Masters of the Government High Schools at Tumkur and Kolar, out of the current year's Public Works Department budget.

H. V. NANJUNDAYYA,
Secy. to Govt., Gen. & Rev. Depts.

To—The Presidents of the Municipalities in the several Districts with copy of Proceedings No. 1933-6—L. F. 100-95, dated 15th May 1903.

The President of the Municipalities in the French Rocks Sub-Division, through the Deputy Commissioner, Mysore District, with copy of the Proceedings No. 1933-6—L. F. 100-95, dated 15th May 1903.

The Chief Engineer of Mysore.

The Examiner, Public Works Accounts in Mysore.

The Comptroller to the Government of Mysore.

The Inspector General of Education in Mysore, with copy of the Proceedings No. 1933-6—L. F. 100-95, dated 15th May 1903.

1903-04

GOVERNMENT OF MYSORE

LOCAL BOARDS BRANCH,
MUNICIPAL

PROCEEDINGS

Dated 23rd July 1903

No. 334-46
L. F. 100-95

Directing that in respect of Government buildings used as private residences by Head Masters of Schools etc., wherever they may be situated, the rule laid down in Government Order No. 1933-6—L. F. 100-95, dated 15th May 1903, regarding Government buildings in Mysore and Bangalore Cities, be made applicable.

SBP—11-8-03—200

190 L99

FROM
To

SECY. TO THE GOVT. OF MYSORE,
GEN. & REV. DEPTS.

Mund
412 of 95
38

From The Principal
Central college Bangalore.

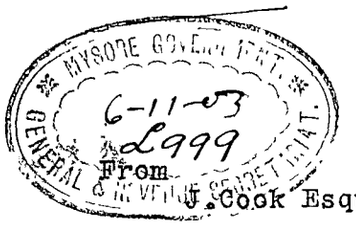
Dated 4-11-03
Despatched
Received 7.11.03.
General No. 123.
No.

Enclosure No.

Requesting that the Central college Hostel, shall, as regards water charge be placed in the same category as the Central College, the Observatory, Victoria Hospital &c.

To 1st Asstt to Resident
No 2224
27/100-95 8/11/03

no 123



Central College, Bangalore.

4th November 1903.

From

J.Cook Esquire, M.A., F.R.S.E., F.M.U.,

Principal, Central College, Bangalore.

To

H.V.Nanjundayya Esquire, M.A., M.L.,

Secretary to the Govt. of His Highness

the Maharaja of Mysore,

Gen. & Rev. Secretariat.

Sir,

I have the honor to enclose copy of letter No.356 dated 3rd August 1903 from the President, Municipal Commission, Bangalore City. containing a demand from the Central College Hostel for Rs259-3-4, being the House, Lighting, and Water taxes for the two Official Years 1901-2 and 1902-3 and to request the orders of the Government on the question whether the Hostel, being practically a part of the Central College, should not be treated similarly in the matter of taxation.

2. I have further the honor to lay before the Government for orders the question - if it is decided by Government that the Hostel has to pay the charges to which I have referred in the above - whether it is reasonable that the allowance of water to which the Hostel is entitled free of extra charge should not be very much more than the rate allowed to a mere private bungalow of the same rental.

My opinion is that the rental of the building, being only Rs 120/- per mensem, is merely nominal and more in the shape of a small college fee from the students than of a fair rental equivalent, estimated on the cost of the building. It is obvious that a vastly larger quantity of water must be required by such an Institution for baths, cooking, &c., than would be required in an ordinary private bungalow of Rs120/0 rental.

During my absence on Furlough last year a demand of Rs123/- for excess of water used during the quarter ending 31st March 1902 was made on 28th August 1902 from the Acting Principal and paid by him from the Hostel funds on the 22nd August 1902. If the Hostel is charged at this rate every year, the extra water charge alone would amount to close on Rs500/- in addition to the annual House tax, Lighting rate and Water rate referred to above, which amount approximately to Rs130/-.

On referring to the total Income and Expenditure of the Hostel to the end of September 1903, I find the plus balances to be as follows:-

For 1901	Rs765-11-7,
For 1902	Rs 1332-8-4,
For 1903(to end of Sept)	Rs674-3-0,
Total	Rs2772-6-11.

Against this has to be put the amount of Government Grant

For 1901	Rs1718-0-0,
For 1902	Rs1617-11-0
For 1903(to end of Sept.)	Rs 900-0-0,
Total	Rs4235-11-0.

To this must be added the pay of the Hostel Superintendent, which has not been met by the Government Grant but which has been drawn along with that of the College Establishment, since 26th May 1902, namely Rs1229-10-0. This makes the total cost to Government Rs5465-5-0 and the total saving at the credit of the Hostel Rs2772-6-10.

This plus balance Rs2772-6-10 is placed in the Madras Bank Bangalore in the name of the Principal, Central College, as a reserve to meet occasional charges for furniture, kitchen and Bath Room utensils and such like, for which a Government Grant

was required in the first instance, and for renewal of which grants would otherwise be required from time to time.

I have the honor to request therefore that Government may be pleased to sanction that the Central College Hostel shall, as regards water charge, be placed in the same category as other Government Istitutions such as the Central College, The Observatory, Victoria Hospital, Jail &c.

I have the honor to be,

Sir,

Your most obedient servant,

D.N.M.

Principal.

No. 356, dated 3rd August 1903.

From
The President,
Municipal Commission, Bangalore City.

Sir,

The Executive Engineer, Bangalore Division, having informed that you should be addressed regarding the Municipal Taxes on the Students Home as it is under your management and control, and as you are collecting the rent from the students, I have the honor to request that you may be so good as to pay at your earliest convenience the sum of Rs259-3-4, being the tax for 1901-2 and 1902-3 as detailed below.

Year	House Tax	Lighting Rate	Water Rate	Total.
1901-2	72-0-0	14-6-5	43-3-3	129-9-8
1902-3	72-0-0	14-6-5	43-3-3	129-9-8
Total	144-0-0	28-12-10	86-6-6	259-3-4.

I have the honor to be,
Sir,
Your most obedient servant,

(Sd) P.Palpu
For President.

Copy

Principal,

Central College, Bangalore.

NOV 4 1903

Section

No. 12995

No. 39

No. 56.

PALACE CONTROLLER'S OFFICE,
Mysore

Enclosures.

Dated 18th November 1903

20-11-03.
L/105

From

V.N.Narasimmiyengar, B.A.,
~~THE~~ PALACE CONTROLLER,
Mysore.

To

H.V.Nanjundayya, Esq.,
Secretary to the Govt. of Mysore,
Genl. and Rev. Departments,
Bangalore.

Sir,

In forwarding herewith copy of a letter No.1043 dated 3/7th November 1903, from the Executive Engineer, Mysore Division, I have the honor to inform you that the buildings therein referred to are occupied by the marginally noted Officers of Government, and I therefore beg that you will be so good as to cause the early adjustment of the house and water taxes due thereon.

Old Telegraph Office, Mysore occupied by Mr.Aga Jan.
Tutor's Quarters, Mysore, occupied by Mr.Maconochie.
Inspector General of Education's Quarters occupied by Doctor Mc Gann.

I have the honor to be,
Sir,
Your most obedient servant,
V N Narasimmiyengar
Palace Controller.
30/11

From

The Executive Engineer, Mysore Division.

To

Mscl
12795
40 --

To,

The President of the
Munl Commission
Mysore City.

Has the honour to
request that the President
will be good enough to
state whether house and
water taxes are being
levied on the Students'
Home attached to the
Maharaja's College and,
if so, which Department
pays the taxes to the
Municipality.

2090
A.103-92 3/12/03

This should be sent to file
& Govt buildings noted a
[illegible]

[illegible]

#3
1/12/03
[illegible]
[illegible]

Mun.
12895
4/

To R. C. H. Moss King, Esq. I.C.S.
First Assistant Resident.

No. 2224
27/100-95 07/12/03

Sir,

I am directed to request the favour of your ascertaining for the information of the Darbar the practice prevailing in the Municipalities of Madras, Poona and Bombay, in regard to the liability of Students' Hostels attached to Government and aided Colleges, to Municipal taxation & the mode of fraying the same.

Office

Please refer to Mun. Acts Corresponding & verify if 'public buildings & schools' are exempted there.

4/12/3

A.S.M. 9-9 1/12

all or any particular item of Mun. taxation

I have &c

Dewan's

Question has arisen order

8/12/3

1/12/03

4362

MYSORE GOVERNMENT 19-XII-1903 189 GENERAL & REVENUE SECRETARIAT.

From The President of the city Municipality Mysore

Inward 12495 42

To

The Secretary to the Govt of Mysore

Dated 15th Genl and Rev. Depts

Despatched 17 } December 1903

Received

General No. 101

No.

Enclosure No. .,

To the Secretary
No 3618-23/03

Reporting that house and water taxes are not levied on the Students' Home Mysore —

L 7
19.12.03

J/2 101

Mysore City Municipality

Dated Camp Hunsur 15th.

To

H. V. Nanjundayya Esqr. M.A., M.L.,

Secretary to the Government of Mysore

General and Revenue Department.

Sir,

With reference to your docket No. 2090 - R. 7. 103-92 dated the 3d December 1903, enquiring if house and water taxes are being levied on the Students Home attached to the Maharaja's College in Mysore I have the honor to State that neither house nor water tax is being levied on the said institution.

I have the honor to be,

Sir,

Your most obedient servant

P. Venkatesa ----

President

of the City Municipality

Mysore

Read.—

Letter No 56 dated the 18th March 1903 from the Palace Controller, Mysore requesting forwarding copy of letter No 1043 & the 3rd idem ^addressed to him by the Exc. Engineering Mysore Division and requesting that the house and brake taxes due on the buildings in the Mysore City occupied by Messrs Macondachie & Aga Jan, and Col McCann may be ordered to be adjusted early

Order thereon No 2403—6
L.Z 100-95
22/12/03

It is observed that the pay of Mr Macondachie and Col McCann is debited to the Civil and Medical Budgets respectively while that of Mr Aga Jan is debited partly —

General

and partly to the Palace.
This being so, the Govt
in the Public Works De-
partment should pay the
~~the~~ Municl taxes and not
the Palace Deptt as observed
by the Examiner, Public
Works Accounts. The
necessary adjustment should
be made at an early date

Secretary
5/12/03

To. 5/12/03.
The Palace Controller, Mysore
The Chief Engineer of Mysore.
The Comptr, Mysore Govt
The Examiner, P.W. Accts

Col: No 1052 d 1911 0

1902/3 L 531

Mint
12995
44

From

THE FIRST ASSISTANT TO THE
HON'BLE THE RESIDENT
IN MYSORE.

To

THE DEWAN OF MYSORE.

Dated 12th
Despatched } January 1904
Received

General No 146
No.

Enclosure No —

Statement of Students
Fees attached to Govt
Colleges are not exempt
from Municipal taxation
in Madras & that a si-
milar information for
Puna and Bombay
will be furnished on
receipt from the Govt
of Bombay.

References to be quoted.

L. B. Branch

MC CPB—1,000—5-6-02

Rec 12/1/04

Letter No. 11.M.Mis, dated the 4th January 1904, from the Government of Madras, Local and Municipal Department, to the Hon'ble the Resident in Mysore.

16.1.04

In reply to your letter No. 6195, dated 7th December 1903, enquiring whether in the Madras City Municipality, students' hostels attached to Government Colleges are liable to all or any particular items of municipal taxation, I am directed to state that the buildings in question are not exempt from municipal taxation under section 119 of the City of Madras Municipal Act, 1884, but are liable to all the taxes levyable on buildings in the City, namely, house-tax, water-tax and lighting-tax.

-oOo-

The Mysore Resident's Office,

No. 146 Bangalore, 12 January 1904.

Copy of the foregoing letter is forwarded for the information of the Government of His Highness the Maharaja of Mysore with reference to Mr. Nanjundayya's letter No. 2224-L.F.100-95, dated the 10th December 1903, with a remark that similar information in respect of the Cities of Bombay and Poona will be furnished on receipt from the Government of Bombay.

For First Assistant Resident.

2204

1667

Mun.
12895
15

Central College, Bangalore.
2nd February 1904.

From
J.Cook Esquire, M.A., F.R.S.E., F.M.U.,
Principal, Central College, Bangalore.

To
The Secretary to the Govt. of Mysore,
General and Revenue Departments.

Sir,

I have the honor to remind the Government about my letter No.123 dated 4th November 1903 soliciting Government orders as to the liability of the Central College Hostel to be charged Municipal Taxes house, light, and water taxes) and in addition to be charged for excess of water used by the Hostel just as if it were an ordinary bungalow rented at Rs120/- per mensem.

Since writing this letter to Government a further demand has been sent to me for excess charges on account of water consumed by the Hostel during the five quarters for April 1902 to June 1903 amounting in all to Rs366.

I have the honor therefore to request that Government may have the goodness to pass very early orders with regard to this matter

I have the honor to be,
Sir,
Your most obedient servant,

J.Cook

Principal.

D.N.M.

G(S)
J 2 m

L 1979

1902-3

From

THE FIRST ASSISTANT TO THE
HON'BLE THE RESIDENT
IN MYSORE.

To Pol 1395

THE DEWAN OF MYSORE.

Dated 24-3-06

Despatched

Received

General No. 1103

No.

Enclosure No.

Forwy copy of letter No 1025 dated the 27th Feb 06 from the Govt of Bombay on the subject of the Residents hos. tels attached to Govt Colleges being liable to all or any particular items of Municpl taxation

References to be marked.

L 7

MGCPB—1,000—5-6-03

Letter No. 1025, dated the 27th February 1904, from Government of Bombay, General Department, to the Resident Mysore.

In reply to your letter No. 6194, dated the 17th Dece 1903, requesting to be furnished with information as to whe the Municipalities of Bombay and Poona Students' hostels to Government Colleges are liable to all or any particular of Municipal taxation, I am directed to state that in Bombay students' quarters attached to Colleges are exempted from paymen of the General Tax if the housing of the students forms part of the Scheme of education to be given, otherwise they are charged with the General Tax. In respect of quarters exempted from t General Tax water tax by measurement is charged quarterly in advance at the rate of annas 4 per 1,000 gallons; and water t at 4 per cent is charged on the rateable valuation of the que ters not exempted from general tax. Halalkhor tax is levi special rates fixed according to the extent of the service rendered or at 3 per cent on value. In Poona there is one within the limits of the City Municipality which is su Halalkhor cess only, while the two hostels within the the Suburban Municipality are subject both to halalkhor house tax.

The Mysore Resident's Office

No. 1103

Bangalore, 4th March 1904.

Copy of the foregoing letter is forwarded the information of the Government of His Highness the haraja of Mysore in continuation of this office endorsement .o. 146, dated the 12th January 1904.

First Assistant Resident.

Recd 5/3/04

6.3.04

Mysore Govt. Gen. & Rev. Secretariat,

Local Boards Branch

File No. (if any, and its date—

mmc
12 of 95
47

Office Draft.

Progs. of the Govt. of H. H. the Maharaja of Mysore.

Read:— Letter no. 123 d the 4th November 1903 from the Principal of the Central College at Bangalore, reporting that the City Municipality have demanded House, Lighting and Water taxes with respect to the Central College Hostel, and requesting ~~the~~ orders ~~of Government~~ on the question whether the said Hostel, being practically a part of the Central College should not be treated similarly in the matter of taxation;-

2) Correspondence ending ~~with~~ memo no. 1103 dated the 4th March '04 from the Private Assistant to the Resident in Mysore, giving information in regard to Municipal taxation of College Hostels in respect

Cities of Bombay & Poona.

Order thereon No 3618-21 / L.J.100-95 dt 23/3/04

Government are pleased to direct that the Central College Hostel at Bangalore be ~~treated as a Cantonment and~~ exempted from payment of Municipal taxes.

Draft of 1st order

22/3/04

Offg Secy

DO 21/3/04

Dft J 21/3/04

To, The President of the Municipal Commission Bangalore City

Principal Central College Combridge

President of the Munl Comn, Shimoga City for information